

FISCAL NOTE

HB 3184 - SB 3576

January 21, 2008

SUMMARY OF BILL: Requires promulgation of rules by the Commissioner of Revenue regarding access to taxpayer's records by tax assessors to comply with the Uniform Administrative Procedures Act.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant

Increase State Expenditures – Not Significant

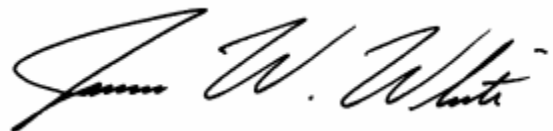
Increase Local Gov't. Expenditures – Not Significant

Assumptions:

- Current law authorizes the Commissioner of Revenue to promulgate rules and regulations for setting reasonable fees to be charged for furnishing certified copies of any records, reports, returns and schedules, or excerpts, provided such fees are deemed necessary in order to prevent such from becoming an expense to the state.
- The administration of such rule is not expected to change as a result of this bill.
- This bill will not have a significant impact on state revenue or expenditures.
- Any increase of local government expenditures is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director

/rnc